

## CARRYOVER BALANCES

Under PDUFA, fees collected, appropriated, and not obligated at the end of a fiscal year remain available to FDA in future fiscal years. They are referred to as carryover balances. The operations in FY 2013 resulted in a net increase of the carryover balance of \$61,694,172, from \$178,468,707 to \$240,162,879. This increase resulted from several factors, including sequestration and prior year collections. Table 4 captures FDA's carryover balances at the beginning and end of each fiscal year since the enactment of PDUFA in FY 1992.

**TABLE 4: PRESCRIPTION DRUG USER FEE COLLECTIONS, OBLIGATIONS, AND CARRYOVER BALANCES BY FISCAL YEAR**

FISCAL YEAR	BEGINNING CARRYOVER	NET COLLECTION	OBLIGATIONS	YEAR-END CARRYOVER
1993	-	\$28,531,996	\$8,949,000	\$19,582,996
1994	\$19,582,996	\$53,730,244	\$39,951,020	\$33,362,220
1995	\$33,362,220	\$70,953,500	\$74,064,015	\$30,251,705
1996	\$30,251,705	\$82,318,400	\$85,053,030	\$27,517,075
1997	\$27,517,075	\$93,234,125	\$84,289,046	\$36,462,154
1998	\$36,462,154	\$132,671,143	\$101,615,000	\$67,518,297
1999	\$67,518,297	\$126,580,456	\$122,515,000	\$71,583,753
2000	\$71,583,753	\$133,060,339	\$147,276,000	\$57,368,092
2001	\$57,368,092	\$138,761,294	\$160,713,000	\$35,416,386
2002	\$35,416,386	\$149,078,939	\$161,812,100	\$22,683,225
2003	\$22,683,224	\$209,667,051	\$200,154,500	\$32,159,776
2004	\$32,195,776	\$251,617,821	\$232,081,500	\$51,732,097
2005	\$51,732,097	\$283,491,495	\$269,433,800	\$65,789,792
2006	\$65,789,792	\$315,502,786	\$305,644,137	\$75,648,440
2007	\$75,648,440	\$375,597,273	\$320,429,620	\$130,816,093
2008	\$130,816,093	\$485,165,229	\$450,786,835	\$165,194,487
2009	\$165,194,487	\$518,992,651	\$512,051,400	\$172,135,738
2010	\$172,135,738	\$551,734,260	\$573,258,400	\$150,611,598
2011	\$150,611,598	\$592,812,496	\$627,826,409	\$115,597,685
2012	\$115,597,685	\$699,799,823	\$636,928,801	\$178,468,707
2013	\$178,468,707	\$728,595,772	\$666,901,600	\$240,162,879

Numbers may not add due to rounding to the nearest dollar

In addition to the year beginning and year end carryover balances, Table 4 also reflects the amount of fees collected net of any refunds or other adjustments that occurred during each fiscal year, for all cohort years combined, and the amount obligated during the fiscal year. The numbers do not include any accounts receivable. Therefore the numbers for FY 2012 and FY

2013 are different from the numbers in Table 1, which reflect the total net collections for the cohort years only.